

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF _____, IOWA</b> <b>DUE: December 1, 2016</b>		<b>16207700700000</b> <b>City of Grimes</b> <b>101 NE Harvey Street</b> <b>Grimes, IOWA 50111</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	6,775,120		6,775,120	6,404,140
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	6,775,120		6,775,120	6,404,140
Delinquent property taxes	265		265	1,000
TIF revenues	1,344,848		1,344,848	1,351,603
Other city taxes	342,680	0	342,680	344,733
Licenses and permits	532,137	0	532,137	538,525
Use of money and property	91,237	0	91,237	90,600
Intergovernmental	2,234,183	0	2,234,183	1,499,201
Charges for fees and service	715,187	4,846,441	5,561,628	5,728,650
Special assessments	182,091	0	182,091	100,000
Miscellaneous	384,136	0	384,136	73,400
Other financing sources	6,949,668	985,047	7,934,715	8,200,827
<b>Total revenues and other sources</b>	19,551,552	5,831,488	25,383,040	24,332,679
<b>Expenditures and Other Financing Uses</b>				
Public safety	2,938,115	0	2,938,115	3,002,271
Public works	1,734,554	0	1,734,554	2,114,000
Health and social services	31,200	0	31,200	30,000
Culture and recreation	1,117,152	0	1,117,152	1,244,766
Community and economic development	118,560	0	118,560	162,570
General government	817,689	0	817,689	894,609
Debt service	3,403,085	0	3,403,085	3,459,292
Capital projects	5,431,157	0	5,431,157	8,125,000
<b>Total governmental activities expenditures</b>	15,591,512	0	15,591,512	19,032,508
Business type activities	0	4,124,547	4,124,547	4,383,292
<b>Total ALL expenditures</b>	15,591,512	4,124,547	19,716,059	23,415,800
Other financing uses, including transfers out	2,327,780	1,285,047	3,612,827	3,642,827
<b>Total ALL expenditures/And other financing uses</b>	17,919,292	5,409,594	23,328,886	27,058,627
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	1,632,260	421,894	2,054,154	-2,725,948
Beginning fund balance July 1, 2015	11,922,505	5,349,510	17,272,015	17,272,015
Ending fund balance June 30, 2016	13,554,765	5,771,404	19,326,169	14,546,067
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 22,545,000	Other long-term debt	\$ 0	
Revenue debt	\$ 9,033,019	Short-term debt	\$ 0	
TIF Revenue debt	\$ 7,526,058			
		General obligation debt limit	\$ 42,384,282	

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone _____	Area Code _____	Number _____	Extension _____
Signature of Mayor or other City official (Name and Title)			Date signed _____	

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Grimes						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	4,232,511	578,694		1,963,915			6,775,120			6,775,120	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	4,232,511	578,694		1,963,915	0		6,775,120		T01	6,775,120	4			
5	Delinquent property taxes	265						265		T01	265	5			
6	<b>Total property tax</b>	4,232,776	578,694		1,963,915	0	0	6,775,385			6,775,385	6			
7	<b>TIF revenues</b>			1,344,848				1,344,848		T01	1,344,848	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	131,897	11,884		71,986			215,767		T15	215,767	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	42,874						42,874		T15	42,874	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	14,866						14,866		T19	14,866	12			
13	Hotel/motel tax	69,173						69,173		T19	69,173	13			
14	Other local option taxes							0		T09	0	14			
15	<b>TOTAL OTHER CITY TAXES</b>	258,810	11,884	0	71,986	0	0	342,680	0		342,680	15			
16	<b>Section B - LICENSES AND PERMITS</b>	532,137						532,137		T29	532,137	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	17,917	5,521					23,438		U20	23,438	18			
19	Rents and royalties	13,200				42,934		56,134		U40	56,134	19			
20	Other miscellaneous use of money and property	11,665						11,665		U20	11,665	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	42,782	5,521	0	0	42,934	0	91,237	0		91,237	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Grimes		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		1,197,842					1,197,842		C46	1,197,842	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation					162,094		162,094		C89	162,094	50
51	Iowa Department of Natural Resources					792,162		792,162		C89	792,162	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	Lquor	7,282						7,282			7,282	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	7,282	1,197,842	0	0	954,256	0	2,159,380	0		2,159,380	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	25,986	7,777					33,763		D89	33,763	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	41,040						41,040		D89	41,040	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	67,026	7,777	0	0	0	0	74,803	0		74,803	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	74,308	1,205,619	0	0	954,256	0	2,234,183	0		2,234,183	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	2,430,032	A91	2,430,032	73
74	Sewer							0	1,600,672	A80	1,600,672	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	354,810	A81	354,810	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Grimes						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0	460,927	A50	460,927	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	207,023						207,023		A89	207,023	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges	329,880						329,880		A50	329,880	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	11,360						11,360		A03	11,360	98				
99	Library charges	14,864						14,864		A89	14,864	99				
100	Park, recreation, and cultural charges	152,060						152,060		A61	152,060	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	715,187	0	0	0	0	0	715,187	4,846,441		5,561,628	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				182,091			182,091		U01	182,091	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	1,500	24,994					26,494		U99	26,494	108				
109	Deposits and sales/fuel tax refunds	26,389	4,457			644		31,490		U99	31,490	109				
110	Sale of property and merchandise	58,325	1,964					60,289		U11	60,289	110				
111	Fines	5,029						5,029		U30	5,029	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Development agreements					260,834		260,834			260,834	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	91,243	31,415	0	0	261,478	0	384,136	0		384,136	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Grimes						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,947,243	1,833,133	1,344,848	2,217,992	1,258,668	0	12,601,884	4,846,441		17,448,325	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	700,000				3,621,888		4,321,888		NR	4,321,888	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	785,800			90,377	400,000		1,276,177	985,047		2,261,224	127		
128	Internal TIF loans and transfers in				1,121,800	229,803		1,351,603			1,351,603	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	1,485,800	0	0	1,212,177	4,251,691	0	6,949,668	985,047		7,934,715	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,433,043	1,833,133	1,344,848	3,430,169	5,510,359	0	19,551,552	5,831,488		25,383,040	132		
133												133		
134	Beginning fund balance July 1, 2015	2,744,963	977,741	61,961	2,801,234	5,336,606	0	11,922,505	5,349,510		17,272,015	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	10,178,006	2,810,874	1,406,809	6,231,403	10,846,965	0	31,474,057	11,180,998		42,655,055	136		
137												137		
138												138		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Grimes		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	958,240						958,240		E62	958,240	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	640,487	9,246					649,733		E24	649,733	13
14	Purchase of land and equipment	0						0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	640,486	9,247					649,733		E32	649,733	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	668,232						668,232		E66	668,232	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	12,177						12,177		E32	12,177	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	2,919,622	18,493		0	0	0	2,938,115			2,938,115	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Grimes		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	870,385	363,167					1,233,552		E44	1,233,552	42
43	Purchase of land and equipment	11,432	139,929					151,361		G44	151,361	43
44	Construction		0					0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	132,046						132,046		E44	132,046	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	217,595						217,595		E44	217,595	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,231,458	503,096		0	0	0	1,734,554			1,734,554	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Grimes		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	31,200						31,200		E32	31,200	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	31,200	0		0	0	0	31,200			31,200	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Grimes		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	539,659	6,295					545,954		E52	545,954	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	551,753						551,753		E61	551,753	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	19,445						19,445		E03	19,445	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,110,857	6,295		0	0	0	1,117,152			1,117,152	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	118,560						118,560		E89	118,560	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	118,560	0	0	0	0	0	118,560			118,560	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Grimes		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	291,384						291,384		E29	291,384	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	171,703						171,703		E23	171,703	162	
163	Purchase of land and equipment							0		G23	0	163	
164	Elections — Current operation	19,604						19,604		E89	19,604	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation	124,655						124,655		E25	124,655	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	39,805						39,805		E31	39,805	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	77,033						77,033		E89	77,033	171	
172	Other general government — Current operation	93,505						93,505		E89	93,505	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	817,689	0	0	0	0	0	817,689			817,689	176	
177	Section G — DEBT SERVICE				3,403,085			3,403,085			3,403,085	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	3,403,085	0	0	3,403,085			3,403,085	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184	Street Projects					2,967,213		2,967,213			2,967,213	184	
185	Water, Wastewater and Storm					1,781,065		1,781,065			1,781,065	185	
186	Parks and GCC					14,475		14,475			14,475	186	
187	Subtotal Regular Capital Projects	0	0			0	4,762,753	4,762,753			4,762,753	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189	Parks			0		668,404		668,404			668,404	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	668,404	0	668,404			668,404	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,431,157	0	5,431,157			5,431,157	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	6,229,386	527,884	0	3,403,085	5,431,157	0	15,591,512			15,591,512	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Grimes		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							1,743,596		E91	1,743,596	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							841,182		E80	841,182	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation							449,114		E81	449,114	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							214,500		E80	214,500	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Grimes		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								876,155		876,155	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,124,547		4,124,547	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	6,229,386	527,884	0	3,403,085	5,431,157	0	15,591,512	4,124,547		19,716,059	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	100,000	876,177					976,177	1,285,047		2,261,224	255
256	Internal TIF loans/repayments and transfers out			1,351,603				1,351,603			1,351,603	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	100,000	876,177	1,351,603	0	0	0	2,327,780	1,285,047		3,612,827	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,329,386	1,404,061	1,351,603	3,403,085	5,431,157	0	17,919,292	5,409,594		23,328,886	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	0						0			0	263
264	Restricted	0	1,406,813	55,206	2,828,318			4,290,337			4,290,337	264
265	Committed	0				5,415,808		5,415,808			5,415,808	265
266	Assigned	0						0			0	266
267	Unassigned	3,848,620						3,848,620			3,848,620	267
268	Total Governmental	3,848,620	1,406,813	55,206	2,828,318	5,415,808	0	13,554,765			13,554,765	268
269	Proprietary								5,771,404		5,771,404	269
270	Total ending fund balance June 30, 2016	3,848,620	1,406,813	55,206	2,828,318	5,415,808	0	13,554,765	5,771,404		19,326,169	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	10,178,006	2,810,874	1,406,809	6,231,403	10,846,965	0	31,474,057	11,180,998		42,655,055	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right"><b>CITY OF Grimes</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$ 0				Highways.....		L44 \$ 0	
Health.....		M32 0				All other.....		L89 \$ 0	
Highways.....		M44 0							
Transit subsidies.....		M94 0							
Libraries.....		M52 0							
Police protection.....		M62 0							
Sewerage.....		M80 0							
Sanitation.....		M81 0							
All other.....		M89 \$ 0							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		2,213,417

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 3,499,519	29U \$ 4,187,500	39U \$ 446,000	49U \$	49U \$	49U \$ 7,241,019	49U \$	I91 \$ 78,123
2. Sewer utility	19U 2,107,000	29U	39U 315,000	49U	49U	49U 1,792,000	49U	I89 36,873
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Capitol City NW Bonds 2003	19U 250,000	29U	39U 250,000	49U 0	49U	49U	49U	I89 3,750
10. Bonds 2007/09	19U 650,000	29U	39U 215,000	49U 440,000	49U	49U	49U	I89 13,000
11. Bonds 2012/15	19U 9,685,000	29U	39U 1,010,000	49U 8,675,000	49U	49U	49U	I89 460,525
12. Rebates	19U 14,025,000	29U	39U 595,000	49U 13,430,000	49U	49U	49U	I89 356,561
13.	19U 3,264,612	29U 4,502,000	39U 240,554	49U	49U 7,526,058	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
<b>Total long-term debt</b>	<b>33,481,131</b>	<b>8,689,500</b>	<b>3,071,554</b>	<b>22,545,000</b>	<b>7,526,058</b>	<b>9,033,019</b>	<b>0</b>	<b>948,832</b>

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	0
Outstanding as of JUNE 30, 2016		64V \$	0

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
		Amount - Omit cents	
		\$ 847,685,643	x .05 = \$ 42,384,282

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
			19,326,169		
REMARKS					V98